

# ***Louisiana Tax Institute***

## ***Meeting Minutes***

April 28, 2017

### **I. Call to Order**

The meeting of the Louisiana Tax Institute was called to order at 10:15a.m. on April 28, 2017 in the Mardi Gras Room located on the ground floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA 70802.

### **II. Roll Call**

A) The following Members were confirmed as present:

- Dr. Steven M. Sheffrin
- Brandon Decuir
- Cade Cole
- Jaye Calhoun
- Philip Hackney
- Kevin Richard for Kimberly Robinson

B) Approval of Meeting Minutes from March 8, 2017 meeting :  
The minutes were approved as distributed.

### **III. Agenda Topics**

A) Update: Recodification of Sale Tax Law by Shone Pierre, Louisiana Department of Revenue

Ms. Pierre reviewed the updated recodification material which was presented to members by Ms. Martin during the March Tax Institute meeting. Ms. Pierre identified that no changes would be made to the current substance of law. The recodification would simplify and group common items in a new number scheme.

Members provided feedback on the current version of the recodification project. During the discussion, exemptions and exclusions were discussed in detail. Areas of discussion included the following:

- Local Tax Structure
- Effects of State changes on locals
- Determining what is an exclusion or exemption
- Does the Tax Institute need to define exemption and exclusion

- The effects on current law of listing exemptions and exclusions together

**Motion by Jaye Calhoun:**

To review the current section on exemptions and exclusions that is broken down by industry and further subdivide those items into categories that designate which items are exemptions or exclusions.

**Second:** Dr. Sheffrin

**Opposition:** no opposition, motion passed

B) 2017 Legislative Session by Vanessa LaFleur, Louisiana Department of Revenue

Ms. LaFleur briefly reviewed and discussed the following 2017 legislative items with members:

- HB648
- Package Bills
- HCR11 Bills
- Fit Deduction
- LDR Package Bills

**IV. Future Agenda Topics**

- A) May: MTC and COST roundtable on combined reporting
- B) June: Rhode Island and Maryland combined returns expert presentations
- C) July: No meeting

**V. Adjournment**

Ms. Pierre adjourned the meeting at 11:19 a.m.

Minutes submitted by: Marisha Patterson